



STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary

May 9, 1986

TO COUNTY ASSESSORS:

No. 86/34

EXEMPTIONS - LATE FILING

We have been asked if there is a "cumulative effect" where a claimant files late one or more claims for the regular roll or files late both claims for the regular roll and for the supplemental roll.

Section 270(a), Revenue and Taxation Code, is applicable to the cemetery, church, college, exhibition, free public libraries, free museums, public schools, community colleges, state colleges, state universities, religious, veterans organization or welfare exemption and allows 90 percent exemption with \$250 maximum tax dollars for a claim filed late for the regular roll (filed on or before the first day of March of the calendar year next succeeding the calendar year in which the exemption was not claimed timely).

Section 75.21(c), Revenue and Taxation Code, is applicable to the same exemptions and allows 90 percent exemption with \$250 maximum tax dollars for a claim filed late for the supplemental roll (filed after the 30th day following the date of notice of the supplemental assessment but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent).

A. LATE FILING - REGULAR ROLL (Using welfare exemption as an example.)

1. Where a claimant files a claim late, the 90 percent/\$250 maximum of Section 270(a) is applicable.
2. Where the same claimant files an additional section B late, the initial 90 percent/\$250 maximum continues to be applicable.
3. Main Point: Once a claimant has been billed for the \$250 maximum for all its property claimed in the county, additional properties claimed to be exempt are fully exempt, even if the claimant files additional section B(s) late.
4. The \$250 maximum is applicable for each county in which property is claimed to be exempt.
5. A late filed claim for exemption of property listed on the supplemental roll has no effect on items 1-4, above.

B. LATE FILING - SUPPLEMENTAL ROLL

1. Where the claimant files a claim late, the 90 percent/\$250 maximum of Section 75.21(c) is applicable only to that claim.
2. Where the claimant files a claim on an additional supplemental assessment for the same fiscal year late, the 90 percent/\$250 maximum is applicable only to the additional claim.
3. Main Point: Each late filing is subject to 90 percent exemption/\$250 maximum.
4. A late filed claim for exemption of property listed on the regular roll has no effect on items 1-3, above.

Note: Section 75.21(c) includes the phrase "...applied against the amount of the supplemental assessment shall file a claim or an amendment to a current claim, in such form as prescribed by the board...." While the Board has prescribed a claim form, it has not prescribed a form for "amendment to a current claim".

As instructed in the past, please use extra care when forwarding to us claims for supplemental assessments and make sure that the year is correct and that the property acquired or the improvement added and the value of same are listed.

Prior letters to county assessors concerning this subject are dated:

1. December 22, 1971 (no number) Remedial Provisions For Late Exemption Claims - SB 335, Chapter 303, effective July 12, 1971. This was the legislation that added Sections 270, 271, and 272 to the Revenue and Taxation Code and was to be applied on a "per-claim" basis.
2. February 22, 1972 (no number) Clarification of "per-claim" basis. Section 270 applicable for all properties reported late within the same county, \$250 maximum per county.

If you have any questions, please contact William Grommet, Exemption Officer; his phone number is (916) 445-4982.

Sincerely,

*Verne Walton*

Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
AL-04C-2427A